

Moroni  
CITY

2008  
FISCAL YEAR

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Moroni City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 21<sup>st</sup>, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted by August 17)

was held on \_\_\_\_\_, 20\_\_\_\_ for all budgetary funds.

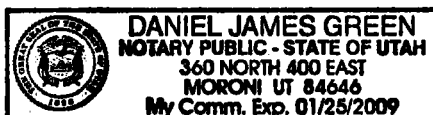
State of Utah  
County of SANPETE

Signed: Ronald L. Pipher  
(Budget Officer)

Subscribed and sworn to this 22 day

of August, 2007.

Signed: [Signature]  
(Notary Public)



**Moroni City**  
Governmental Unit

Report of Budget Adopted for the Fiscal Year Ending June 30, 2008

	Prior Year Actual	Current Year Estimate	Ensuing Year Approved Budget Appropriation
<b>GENERAL FUND REVENUES</b>			
<b>3100 TAXES</b>			
3110 General Property Taxes - Current	126,762	130,000	130,000
3130 General Sales & Use Taxes	140,823	120,000	140,000
3140 Franchise Taxes	32,619	25,000	32,000
3150 Transient Room Tax	-	-	-
<b>TOTAL 3100 TAXES</b>	<b><u>300,203</u></b>	<b><u>275,000</u></b>	<b><u>302,000</u></b>
<b>3200 LICENSES AND PERMITS</b>			
3210 Business Licenses & Permits	1,968	2,000	2,000
3221 Building, Structures, & Equipment	-	180	180
3225 Animal Licenses	<u>4,075</u>	<u>2,100</u>	<u>3,000</u>
<b>TOTAL 3200 LICENSES AND PERMITS</b>	<b><u>6,043</u></b>	<b><u>4,280</u></b>	<b><u>5,180</u></b>
<b>3300 INTERGOVERNMENTAL REVENUE</b>			
3340 State Grants	-	-	-
3356 Class "C" Road Fund Allotment	56,544	60,000	55,000
3358 Liquor Fund Allotment	<u>1,397</u>	<u>1,300</u>	<u>1,300</u>
<b>TOTAL 3300 INTERGOVERNMENTAL REVENUE</b>	<b><u>57,941</u></b>	<b><u>61,300</u></b>	<b><u>56,300</u></b>
<b>3400 CHARGES FOR SERVICES</b>			
3410 General Government	43,555	30,000	36,300
3440 Sanitation	18,697	18,000	18,000
3470 Parks and Public Property	5,890	5,000	5,200
3480 Cemeteries	<u>3,050</u>	<u>2,900</u>	<u>2,650</u>
<b>TOTAL 3400 CHARGES FOR SERVICES</b>	<b><u>71,192</u></b>	<b><u>55,900</u></b>	<b><u>62,150</u></b>
<b>3510 FINES &amp; PENTALITIES</b>			
3510 Court Fines	<u>21,025</u>	<u>25,920</u>	<u>26,000</u>
<b>Total 3510 FINES &amp; PENTALITIES</b>	<b><u>21,025</u></b>	<b><u>25,920</u></b>	<b><u>26,000</u></b>
<b>3600 MISCELLANEOUS REVENUE</b>			
3610 Interest Earnings	10,370	6,000	13,570
3690 Sundry Revenue	<u>20,469</u>	<u>22,000</u>	<u>20,600</u>
<b>TOTAL 3600 MISCELLANEOUS REVENUE</b>	<b><u>30,839</u></b>	<b><u>28,000</u></b>	<b><u>34,170</u></b>

**Moroni City**  
Governmental Unit

Report of Budget Adopted for the Fiscal Year Ending June 30, 2008

	Prior Year <u>Actual</u>	Current Year <u>Estimate</u>	Ensuing Year Approved Budget <u>Appropriation</u>
<b>GENERAL FUND REVENUES, continued</b>			
<b>3800 CONTRIBUTIONS AND TRANSFERS</b>			
3870 Transfer from Irrigation Fund	-	6,300	-
3890 Beg. General Fund Bal. to be Appropriated	<u>-</u>	<u>-</u>	<u>34,430</u>
<b>TOTAL 3800 CONTRIBUTIONS AND TRANSFERS</b>	<u>-</u>	<u>6,300</u>	<u>34,430</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u><u>487,243</u></u>	<u><u>456,700</u></u>	<u><u>520,230</u></u>

**Moroni City**  
Governmental Unit

Report of Budget Adopted for the Fiscal Year Ending June 30, 2008

	Prior Year <u>Actual</u>	Current Year <u>Estimate</u>	Ensuing_Year Approved_Budget <u>Appropriation</u>
<b>GENERAL FUND EXPENDITURES</b>			
<b>4100 GENERAL GOVERNMENT</b>			
4110 Council	9,166	10,600	11,300
4120 Justice court	26,399	26,450	25,800
4140 Administration	<u>98,705</u>	<u>129,250</u>	<u>129,500</u>
<b>TOTAL 4100 GENERAL GOVERNMENT</b>	<b><u>134,269</u></b>	<b><u>166,300</u></b>	<b><u>166,600</u></b>
<b>4200 PUBLIC SAFETY</b>			
4210 Police Department	66,724	76,500	74,500
4220 Fire Department	32,191	32,700	40,100
4253 Animal Control	<u>3,788</u>	<u>4,800</u>	<u>4,600</u>
<b>TOTAL 4200 PUBLIC SAFETY</b>	<b><u>102,703</u></b>	<b><u>114,000</u></b>	<b><u>119,200</u></b>
<b>4400 HIGHWAYS &amp; PUBLIC IMP</b>			
4410 Streets	44,627	39,400	46,000
4420 Sanitation	<u>17,605</u>	<u>17,000</u>	<u>17,000</u>
<b>TOTAL 4400 HIGHWAYS &amp; PUBLIC IMP</b>	<b><u>62,232</u></b>	<b><u>56,400</u></b>	<b><u>63,000</u></b>
<b>4500 PARKS, REC &amp; PUBLIC PROPERTY</b>			
4510 Park & Park Areas	32,544	23,900	36,600
4560 Recreation & Culture	21,904	11,200	15,000
4590 Cemeteries	<u>54,258</u>	<u>34,900</u>	<u>41,400</u>
<b>TOTAL 4500 PARKS, REC &amp; PUBLIC PROPERTY</b>	<b><u>108,706</u></b>	<b><u>70,000</u></b>	<b><u>93,000</u></b>
<b>4700 DEBT SERVICE</b>			
4710 Principal and Interest	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>TOTAL 4700 DEBT SERVICE</b>	<b><u>50,000</u></b>	<b><u>50,000</u></b>	<b><u>50,000</u></b>
<b>4800 TRANSFERS AND OTHER USES</b>			
4810 Transfer to Capital Projects Fund	-	-	28,430
4820 Transfer to:	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL 4800 TRANSFERS AND OTHER USES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>28,430</u></b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b><u>457,910</u></b>	<b><u>456,700</u></b>	<b><u>520,230</u></b>

**Moroni City**  
Governmental Unit

Report of Budget Adopted for the Fiscal Year Ending June 30, 2008

	Prior Year <u>Actual</u>	Current Year <u>Estimate</u>	Ensuing Year Approved Budget <u>Appropriation</u>
<b>DEBT SERVICE FUND:</b>			
<b>REVENUES:</b>			
Interest income			
Transfers from Water Fund	-	-	5,000
Transfers from Sewer Fund	-	-	3,400
Transfers from Irrigation Fund	-	-	4,000
<b>TOTAL REVENUES</b>	-	-	<b><u>12,400</u></b>
Beginning fund balance	-	-	-
<b>TOTAL AVAILABLE FOR APPROPRIATIONS</b>	-	-	<b><u>12,400</u></b>
<b>EXPENDITURES:</b>			
Retirement of bonds	-	-	-
Other	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-
Ending Fund Balance	-	-	12,400
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>	<b><u>12,400</u></b>

**Moroni City**  
**Report of Budget Adopted for the Fiscal Year Ending June 30, 2008**

	Prior Year <u>Actual</u>	Current Year <u>Estimate</u>	Ensuing Year Approved Budget <u>Appropriation</u>
<b>CAPITAL PROJECTS FUND</b>			
<b>REVENUE:</b>			
Transfers from General Fund	-	42,500	28,430
Interest Income	-	-	-
Other Additions:	-	-	<u>609,000</u>
<b>TOTAL REVENUE</b>	<u>-</u>	<u>42,500</u>	<u>637,430</u>
<b>Beginning Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL AVAILABLE FOR APPROP</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
General Government	-	42,500	679,930
Highways and Public Improvements			
Parks, Recreation and Public Property			
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>42,500</u>	<u>679,930</u>
<b>Ending Fund Balance</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**Moroni City**  
**Report of Budget Adopted for the Fiscal Year Ending June 30, 2008**

	Prior Year <u>Actual</u>	Current Year <u>Estimate</u>	Ensuing Year Approved Budget <u>Appropriation</u>
<b>WATER UTILITY FUND</b>			
<b>WATER OPERATIONS</b>			
<b>OPERATING REVENUE:</b>			
Charges for Services	149,654	135,000	154,000
Interest Earned	1,966	2,000	2,000
Other	<u>(700)</u>	<u>-</u>	<u>-</u>
<b>TOTAL OPERATING REVENUE</b>	<b><u>150,921</u></b>	<b><u>137,000</u></b>	<b><u>156,000</u></b>
<b>OPERATING EXPENSES:</b>			
Personal Services	94,019	106,376	106,376
Depreciation	<u>117,762</u>	<u>118,000</u>	<u>118,000</u>
<b>TOTAL OPERATING EXPENSES</b>	<b><u>211,780</u></b>	<b><u>224,376</u></b>	<b><u>224,376</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b><u>(60,860)</u></b>	<b><u>(87,376)</u></b>	<b><u>(68,376)</u></b>
<b>NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS:</b>			
Interest expense on long-term debt	(7,819)	(8,100)	(6,989)
Operating transfers from			
Operating transfers to Debt Service	-	-	(5,000)
<b>Total Non-operating items and transfers</b>	<b><u>(7,819)</u></b>	<b><u>(8,100)</u></b>	<b><u>(11,989)</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>(68,679)</u></b>	<b><u>(95,476)</u></b>	<b><u>(80,365)</u></b>

**Moroni City**  
**Report of Budget Adopted for the Fiscal Year Ending June 30, 2008**

	Prior Year <u>Actual</u>	Current Year <u>Estimate</u>	Ensuing Year Approved Budget <u>Appropriation</u>
<b>SEWER UTILITY FUND</b>			
<b>SEWER OPERATIONS</b>			
<b>OPERATING REVENUE:</b>			
Charges for Services	220,430	91,500	218,253
Interest Earned	38,887	5,000	19,000
Other	<u>3,500</u>	<u>-</u>	<u>-</u>
<b>TOTAL OPERATING REVENUE</b>	<b><u>262,817</u></b>	<b><u>96,500</u></b>	<b><u>237,253</u></b>
<b>OPERATING EXPENSES:</b>			
Personal Services	75,988	94,100	96,100
Materials and supplies	739	-	17,000
Depreciation	<u>25,095</u>	<u>16,803</u>	<u>33,000</u>
<b>TOTAL OPERATING EXPENSES</b>	<b><u>101,822</u></b>	<b><u>110,903</u></b>	<b><u>146,100</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b><u>160,995</u></b>	<b><u>(14,403)</u></b>	<b><u>91,153</u></b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>			
<b>AND TRANSFERS:</b>			
Impact Fees			
Grants Received	28,120	-	-
Gain (loss) on plant retirement	-	-	-
Interest expense on long-term debt	-	-	(18,500)
Operating transfers from Irrigation	-	-	-
Operating transfers to Debt Service	<u>-</u>	<u>-</u>	<u>(3,400)</u>
<b>Total Non-operating items and transfers</b>	<b><u>28,120</u></b>	<b><u>-</u></b>	<b><u>(21,900)</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>189,115</u></b>	<b><u>(14,403)</u></b>	<b><u>69,253</u></b>



**Moroni City**  
**Report of Budget Adopted for the Fiscal Year Ending June 30, 2008**

	Prior Year <u>Actual</u>	Current Year <u>Estimate</u>	Ensuing Year Approved Budget <u>Appropriation</u>
<b>IRRIGATION UTILITY FUND</b>			
<b>IRRIGATION OPERATIONS</b>			
<b>OPERATING REVENUE:</b>			
Charges for Services	55,595	52,000	60,000
Interest Earned	6,043	1,000	6,000
Other	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OPERATING REVENUE</b>	<b><u>61,638</u></b>	<b><u>53,000</u></b>	<b><u>66,000</u></b>
<b>OPERATING EXPENSES:</b>			
Personal Services	54,585	43,750	56,704
Depreciation	<u>52,340</u>	<u>25,000</u>	<u>52,340</u>
<b>TOTAL OPERATING EXPENSES</b>	<b><u>106,925</u></b>	<b><u>68,750</u></b>	<b><u>109,044</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b><u>(45,288)</u></b>	<b><u>(15,750)</u></b>	<b><u>(43,044)</u></b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>			
<b>AND TRANSFERS:</b>			
Grants Received	-	-	-
Gain (loss) on plant retirement	-	-	-
Interest expense on long-term debt	(8,635)	(8,600)	(8,400)
Operating transfers from			
Operating transfers to Debt Service	<u>-</u>	<u>(6,300)</u>	<u>(4,000)</u>
<b>Total Non-operating items and transfers</b>	<b><u>(8,635)</u></b>	<b><u>(14,900)</u></b>	<b><u>(12,400)</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>(53,923)</u></b>	<b><u>(30,650)</u></b>	<b><u>(55,444)</u></b>